

AVISTA UTILITIES
 RATES AND TARIFFS DEPARTMENT
 1998 A & G EXPENSE ALLOCATION TO SERVICES BY ROLLUP RA BY ACCOUNT

CATEGORY	ACCOUNT	*****Allocated & Direct Totals*****											
		WMP Electric	WMP Gas	WMPG Gas	WMP Electric	WMP Gas	WMPG Gas	WMP Electric	WMP Gas	WMPG Gas	WMP Electric		
		TOTALS	*****Allocated & Direct Totals*****	*****Allocated & Direct Totals*****	*****Allocated & Direct Totals*****	*****Allocated & Direct Totals*****	*****Allocated & Direct Totals*****	*****Allocated & Direct Totals*****	*****Allocated & Direct Totals*****	*****Allocated & Direct Totals*****	*****Allocated & Direct Totals*****	*****Allocated & Direct Totals*****	*****Allocated & Direct Totals*****
			WMP Electric	WMP Gas	WMPG Gas	WMP Electric	WMP Gas	WMPG Gas	WMP Electric	WMP Gas	WMPG Gas	WMP Electric	WMP Gas
ENERGY DELIVERY Construction (cns)	920	\$54,496.87	\$24,438.95	\$91,400.35	\$262,372.78	\$433,594.42	\$336,898.80	\$88,143.19	\$8,552.43				
	921	\$25,267.80	\$12,729.93	\$48,679.96	\$576,108.93	\$662,786.62	\$533,388.81	\$125,002.01	\$4,395.80				
	922					\$0.00	\$0.00	\$0.00	\$0.00				
	923	\$7,791.62		\$35,703.78		\$43,495.40	\$34,089.60	\$6,181.75	\$3,224.05				
	924					\$0.00	\$0.00	\$0.00	\$0.00				
	925	\$18,073.53	\$6,095.63		\$8,430.10	\$32,599.26	\$24,984.10	\$7,615.16	\$0.00	\$0.00			
	926	\$434,527.63	\$173,012.83		\$233,189.28	\$840,729.74	\$625,684.54	\$275,045.20	\$0.00	\$0.00			
	927					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
	928					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
	930	\$314,680.92	\$86,755.88		\$171,954.20	\$573,391.00	\$455,640.38	\$117,750.62	\$0.00	\$0.00			
	931	\$10,420.00		\$3,181,294.56	\$20,431.70	\$3,212,146.26	\$2,359,963.21	\$564,912.15	\$287,270.90	\$0.00			
	935	\$81,076.29	\$37,056.35		\$424,644.06	\$542,776.70	\$429,178.26	\$113,598.44	\$0.00	\$0.00			
	Totals	\$935,914.66	\$350,509.57	\$0.00	\$3,357,078.65	\$1,697,131.05	\$6,341,519.40	\$4,799,827.69	\$1,238,248.53	\$303,443.18			
Communications & Community Relations (cocr)	920			\$129,318.78	\$104,071.87	\$233,390.65	\$180,563.96	\$41,149.21	\$11,677.49				
	921			\$14,033.52	\$40,763.07	\$54,796.59	\$43,752.06	\$9,777.31	\$1,267.23				
	923					\$0.00	\$0.00	\$0.00	\$0.00				
	924			\$9,623.56	\$221.00	\$9,844.56	\$7,269.49	\$1,706.06	\$869.01				
	925					\$0.00	\$0.00	\$0.00	\$0.00				
	926			\$14,140.37	\$2,127.37	\$16,267.74	\$12,159.14	\$2,831.72	\$1,276.88				
	927					\$0.00	\$0.00	\$0.00	\$0.00				
	928					\$0.00	\$0.00	\$0.00	\$0.00				
	930					\$337,386.85	\$337,386.85	\$276,572.87	\$60,813.98	\$0.00			
	931				\$158.04	\$158.04	\$0.00	\$0.00	\$0.00	\$0.00			
	935					\$158.04	\$158.04	\$129.55	\$28.49	\$0.00			
	Totals	\$0.00	\$0.00	\$167,116.23	\$484,728.20	\$651,844.43	\$520,447.07	\$116,306.76	\$15,090.60	\$0.00			
	Customer Service & Sales(cust)	920			\$9,988.08	\$145,176.93	\$155,165.01	\$126,365.61	\$27,897.48	\$901.92			
921					\$270,225.01	\$270,225.01	\$221,516.95	\$48,708.06	\$0.00				
922						\$0.00	\$0.00	\$0.00	\$0.00				
923					\$1,989.16	\$1,989.16	\$1,630.61	\$358.55	\$0.00				
924						\$0.00	\$0.00	\$0.00	\$0.00				
925					\$379.47	\$379.47	\$311.07	\$68.40	\$0.00				
926					\$265,140.29	\$265,140.29	\$217,348.75	\$47,791.54	\$0.00				
927						\$0.00	\$0.00	\$0.00	\$0.00				
928						\$0.00	\$0.00	\$0.00	\$0.00				
930					\$6,854.99	\$6,854.99	\$5,619.38	\$1,235.61	\$0.00				
931						\$0.00	\$0.00	\$0.00	\$0.00				
935					\$47,799.47	\$47,799.47	\$39,183.62	\$8,615.85	\$0.00				
Totals		\$0.00	\$0.00	\$9,988.08	\$737,565.32	\$747,553.40	\$611,975.99	\$134,675.49	\$901.92	\$0.00			
Business Analysis & Others(edot)	920			\$2,694,052.44	\$81,286.54	\$2,775,338.98	\$2,050,965.91	\$481,100.14	\$243,272.94				
	921			\$142,856.27	\$4,759.02	\$147,615.29	\$109,184.46	\$25,591.95	\$12,899.92				
	922					\$0.00	\$0.00	\$0.00	\$0.00				
	923				\$659.73	\$659.73	\$143,866.76	\$5,078.57	\$1,339.26				
	924			\$8,083.89	\$8,033.89	\$150,284.59	\$5,954.27	\$1,399.64	\$679.98				
	925			\$181,701.46	\$651,752.89	\$833,454.35	\$585,327.23	\$58,162.57	\$8,263.09				
	926			\$32,857.35	\$34,021.52	\$66,878.87	\$25,155.74	\$5,896.76	\$2,967.02				
	927					\$0.00	\$0.00	\$0.00	\$0.00				
	928					\$0.00	\$0.00	\$0.00	\$0.00				
	930			\$131.62		\$131.62	\$96.95	\$22.79	\$0.00				
	Totals	\$0.00	\$0.00	\$2,980,970.38	\$857,455.20	\$3,838,425.58	\$2,775,338.98	\$512,899.92	\$243,272.94	\$0.00			

AVISTA UTILITIES
RATES AND TARIFFS DEPARTMENT
1998 A & G EXPENSE ALLOCATION TO SERVICES BY ROLLUP RA BY ACCOUNT

CATEGORY	ACCOUNT	*****Allocated & Direct Totals*****									
		SERVICE CODE 0 (wmp electric)	SERVICE CODE 1 (wmp gas)	SERVICE CODE 2 (wmp gas)	SERVICE CODE 7 (factor to all svc)	SERVICE CODE 8 (factor wmp/wmp gas)	SERVICE CODE 9 (factor wmp elec/gas)	TOTALS	WMP Electric	WMP Gas	WPNP Gas
	931				\$22,242.21		\$0.00	\$16,382.72	\$0.00	\$0.00	\$0.00
	935						\$22,242.21	\$3,851.02	\$2,008.47		
	Totals	\$594,880.19	\$31,662.43	(\$6,855.29)	\$3,081,925.24	\$0.00	\$3,789,482.03	\$2,936,934.03	\$581,105.44	\$271,442.56	
Energy Delivery Support (edsu)	920	\$5,775.25			\$140,124.74		\$150,936.53	\$113,114.23	\$25,169.03	\$12,653.26	
	921	\$325.47			\$305,296.73		\$310,659.63	\$229,324.26	\$53,767.07	\$27,568.29	
	922						\$0.00	\$0.00	\$0.00	\$0.00	
	923						\$0.00	\$0.00	\$0.00	\$0.00	
	924						\$0.00	\$0.00	\$0.00	\$0.00	
	925						\$0.00	\$0.00	\$0.00	\$0.00	
	926						\$0.00	\$0.00	\$0.00	\$0.00	
	927						\$0.00	\$0.00	\$0.00	\$0.00	
	928						\$0.00	\$0.00	\$0.00	\$0.00	
	930				\$3,000.00		\$3,000.00	\$2,209.68	\$519.42	\$270.90	
	931						\$0.00	\$0.00	\$0.00	\$0.00	
	935						\$0.00	\$0.00	\$0.00	\$0.00	
	Totals	\$6,100.72	\$0.00	\$0.00	\$448,421.47	\$0.00	\$464,596.16	\$344,648.17	\$79,455.53	\$40,492.46	
Marketing & Sales (mkt)	920	\$2,320.39			\$257,937.97		\$1,574,454.51	\$1,269,619.48	\$281,543.24	\$23,291.80	
	921	(\$64.90)			\$620,284.29		\$1,010,056.54	\$772,126.98	\$176,728.84	\$61,200.71	
	922						\$0.00	\$0.00	\$0.00	\$0.00	
	923				\$32,670.98		\$77,021.96	\$40,420.85	\$13,650.92	\$2,950.19	
	924						\$0.00	\$0.00	\$0.00	\$0.00	
	925						\$0.00	\$0.00	\$0.00	\$0.00	
	926	\$20,525.04			\$1,739.42		\$49,392.22	\$44,044.21	\$5,190.94	\$157.07	
	927						\$0.00	\$0.00	\$0.00	\$0.00	
	928	\$696.21					\$696.21	\$696.21	\$0.00	\$0.00	
	930			\$200.00			\$33,358.26	\$27,181.48	\$5,976.78	\$200.00	
	931						\$0.00	\$0.00	\$0.00	\$0.00	
	935						\$3,031.09	\$2,484.74	\$546.35	\$0.00	
	Totals	\$23,476.74	\$0.00	\$5,389.04	\$912,632.66	\$0.00	\$2,748,010.79	\$2,176,573.95	\$483,637.07	\$87,799.77	
Supply Chain Management (such)	920				\$91,166.70		\$91,166.70	\$67,149.74	\$15,784.60	\$8,232.35	
	921				\$13,243.79		\$14,056.82	\$10,421.33	\$2,439.58	\$1,195.91	
	922						\$0.00	\$0.00	\$0.00	\$0.00	
	923						\$0.00	\$0.00	\$0.00	\$0.00	
	924						\$0.00	\$0.00	\$0.00	\$0.00	
	925						\$0.00	\$0.00	\$0.00	\$0.00	
	926				\$3,102.03		\$4,879.52	\$3,741.93	\$857.48	\$280.11	
	927						\$0.00	\$0.00	\$0.00	\$0.00	
	928						\$0.00	\$0.00	\$0.00	\$0.00	
	930				\$240.00		\$2,140.00	\$1,734.30	\$384.03	\$21.67	
	931						\$0.00	\$0.00	\$0.00	\$0.00	
	935						\$34,109.20	\$27,961.02	\$6,148.18	\$0.00	
	Totals	\$0.00	\$0.00	\$0.00	\$107,752.52	\$0.00	\$146,352.24	\$111,008.32	\$25,613.87	\$9,730.05	
WPNP	920				\$14,716.90		\$194,545.44	\$10,951.24	\$2,572.57	\$181,021.63	
	921	\$179,692.69			\$1,214.36		\$357,576.84	\$894.45	\$210.25	\$356,472.14	
	922	\$356,362.48					\$0.00	\$0.00	\$0.00	\$0.00	
	923						\$0.00	\$0.00	\$0.00	\$0.00	
	924						\$0.00	\$0.00	\$0.00	\$0.00	

AVISTA UTILITIES
RATES AND TARIFFS DEPARTMENT
1998 A & G EXPENSE ALLOCATION TO SERVICES BY ROLLUP RA BY ACCOUNT

CATEGORY	ACCOUNT	*****Allocated & Direct Totals*****									
		SERVICE CODE 0 (wmp electric)	SERVICE CODE 1 (wmp gas)	SERVICE CODE 2 (wmp gas)	SERVICE CODE 7 (factor to all svc)	SERVICE CODE 8 (factor wmp/wmp gas)	SERVICE CODE 9 (factor wmp elec/gas)	TOTALS	WMP Electric	WMP Gas	WPNP Gas
	925	\$0.00	\$0.00	\$772,363.31	\$15,931.26	\$0.00	\$135.85	\$788,430.42	\$11,845.69	\$2,782.83	\$773,801.90
	926			\$84,381.03				\$84,381.03	\$0.00	\$0.00	\$84,381.03
	927			\$1,046.25				\$1,046.25	\$0.00	\$0.00	\$1,046.25
	930			\$20,877.59				\$20,877.59	\$0.00	\$0.00	\$20,877.59
	931			\$55,060.00				\$55,060.00	\$0.00	\$0.00	\$55,060.00
	935			\$74,943.27				\$74,943.27	\$0.00	\$0.00	\$74,943.27
Totals		\$0.00	\$0.00	\$772,363.31	\$15,931.26	\$0.00	\$135.85	\$788,430.42	\$11,845.69	\$2,782.83	\$773,801.90
Transmission (trans)	920	\$93,023.51	\$2,588.39	\$4,976.38	\$132,257.63	\$128,471.87	\$231,786.66	\$593,104.44	\$380,446.30	\$152,360.36	\$60,297.77
	921	\$41,966.11	\$141.95	\$17.75	\$31,596.67	\$25,264.36	\$57,490.27	\$156,477.11	\$112,366.60	\$32,709.07	\$11,401.44
	922	\$420,611.67	\$14,571.02	\$1,589.28				\$436,771.97	\$420,611.67	\$14,571.02	\$1,589.28
	924							\$0.00	\$0.00	\$0.00	\$0.00
	925	\$14.04			\$345.84			\$359.88	\$268.77	\$59.88	\$31.23
	926	\$271,391.22	\$6,808.86	\$247.73	\$5,771.68	\$66,295.23	\$56,210.29	\$406,725.01	\$321,720.79	\$61,850.72	\$23,153.50
	927							\$0.00	\$0.00	\$0.00	\$0.00
	928	\$15,284.20						\$15,284.20	\$15,284.20	\$0.00	\$0.00
	930	\$156,478.10					\$8,074.93	\$164,553.03	\$163,097.52	\$1,455.51	\$0.00
	931	\$222,375.54	\$69,649.54		\$2,248.30	\$7,116.00	\$77,583.39	\$86,947.69	\$65,254.99	\$19,086.96	\$2,605.74
	935				\$45,020.04		\$1,043,699.50	\$1,380,744.62	\$1,111,108.17	\$265,571.14	\$4,065.31
Totals		\$1,221,144.39	\$93,759.76	\$6,831.14	\$217,240.16	\$227,147.46	\$1,474,845.04	\$3,240,967.95	\$2,590,159.02	\$547,664.66	\$103,144.27

AVISTA UTILITIES
 RATES AND TARIFFS DEPARTMENT
 1998 A & G EXPENSE ALLOCATION TO SERVICES BY ROLLUP RA BY ACCOUNT

CATEGORY	ACCOUNT	SERVICE CODE 0		SERVICE CODE 1		SERVICE CODE 2		SERVICE CODE 7		SERVICE CODE 8		SERVICE CODE 9		TOTALS	*****Allocated & Direct Totals*****		
		(wmp electric)	(wmp gas)	(wmp gas)	(wmp gas)	(factor to all svc)	(factor wmp/wmp gas)	(factor wmp/wmp gas)	(factor wmp elec/gas)	WMP Electric	WMP Gas	WMPNG Gas					
Corporate/General																	
Clearing Entries/Adj (fin)	920	\$339,356.40	\$55,560.96											\$394,917.36	\$339,356.40	\$55,560.96	\$0.00
	921			\$1,337,619.03										\$1,337,619.03	\$985,236.67	\$231,595.36	\$120,787.00
	922			(\$13,808.15)										(\$13,808.15)	(\$10,170.53)	(\$2,390.74)	(\$1,246.88)
	923													\$0.00	\$0.00	\$0.00	\$0.00
	924													\$0.00	\$0.00	\$0.00	\$0.00
	925	(\$659,367.28)	(\$144,984.38)	\$19,849.64										(\$784,502.02)	(\$659,367.28)	(\$144,984.38)	\$19,849.64
	926	(\$10,328,529.82)	(\$2,419,115.20)	(\$1,195,440.65)										(\$13,934,246.70)	(\$10,322,019.39)	(\$2,417,584.82)	(\$1,194,642.49)
	927	\$1,152,534.29	\$1,046,482.56	\$8,838.97										\$2,199,016.85	\$1,152,534.29	\$1,046,482.56	\$0.00
	928													\$0.00	\$0.00	\$0.00	\$0.00
	930													\$0.00	\$0.00	\$0.00	\$0.00
	931													\$0.00	\$0.00	\$0.00	\$0.00
	935			\$412,001.91										\$412,001.91	\$303,464.13	\$71,334.01	\$37,203.77
	Totals	(\$9,496,006.41)	(\$1,462,056.06)	(\$1,175,591.01)	\$1,744,651.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$10,389,001.72)	(\$8,210,965.71)	(\$1,159,987.05)	(\$1,018,048.96)	\$27,550.74
Corporate Development (rode)	920			\$305,102.30			\$4,449.25							\$309,551.55	\$228,373.42	\$53,627.39	\$6,059.09
	921			\$67,099.53			\$5,792.77							\$72,892.30	\$54,171.45	\$12,661.76	\$0.00
	922													\$0.00	\$0.00	\$0.00	\$0.00
	923			\$12,225.00										\$12,225.00	\$9,004.45	\$2,116.64	\$1,103.92
	924													\$0.00	\$0.00	\$0.00	\$0.00
	925													\$0.00	\$0.00	\$0.00	\$0.00
	926			\$33,447.85										\$33,447.85	\$24,636.35	\$5,791.16	\$3,020.34
	927													\$0.00	\$0.00	\$0.00	\$0.00
	928													\$0.00	\$0.00	\$0.00	\$0.00
	930													\$0.00	\$0.00	\$0.00	\$0.00
	931													\$0.00	\$0.00	\$0.00	\$0.00
	935													\$0.00	\$0.00	\$0.00	\$0.00
	Totals	\$0.00	\$0.00	\$417,874.68	\$10,242.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$428,116.70	\$316,185.67	\$74,196.95	\$37,734.08	\$64,405.77
General Services (gmt)	920			\$713,242.17				\$162.20						\$713,242.17	\$525,345.65	\$123,490.75	\$66,555.56
	921			\$737,049.42										\$737,211.62	\$543,014.08	\$127,641.97	\$0.00
	922													\$0.00	\$0.00	\$0.00	\$0.00
	923			\$36,811.16										\$36,811.16	\$27,113.63	\$6,373.48	\$3,324.05
	924			\$9,562.50										\$9,562.50	\$7,043.36	\$1,655.65	\$863.49
	925			\$5,020.25										\$5,020.25	\$3,697.72	\$869.21	\$453.33
	926			\$60,072.54										\$60,072.54	\$44,247.03	\$10,400.96	\$5,424.55
	927													\$0.00	\$0.00	\$0.00	\$0.00
	928													\$0.00	\$0.00	\$0.00	\$0.00
	930			\$884.00										\$938.00	\$695.39	\$162.79	\$79.83
	931	(\$196,092.00)	(\$65,364.00)	\$3,190,492.10			\$54.00							\$2,929,036.10	\$2,153,896.86	\$487,037.80	\$288,101.44
	935			\$539,296.72										\$539,296.72	\$397,224.39	\$93,373.83	\$48,698.49
	Totals	(\$196,092.00)	(\$65,364.00)	\$5,292,430.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,031,191.06	\$3,702,278.10	\$851,006.45	\$477,906.51	\$19,195.33
Government Relations (govt)	920	\$290,461.52		\$162,605.52			\$283,405.85							\$749,835.98	\$642,552.19	\$88,088.47	\$4,621.78
	921	\$61,042.57		\$47,392.11			\$240,528.19							\$349,976.57	\$293,122.69	\$52,232.10	\$0.00
	922													\$0.00	\$0.00	\$0.00	\$0.00
	923	\$458,471.27		\$5,663.63			\$224,320.82							\$688,455.72	\$646,529.87	\$41,414.43	\$511.43
	924													\$0.00	\$0.00	\$0.00	\$0.00
	925													\$0.00	\$0.00	\$0.00	\$0.00
	926													\$0.00	\$0.00	\$0.00	\$0.00
	927	\$9,410.01		\$357.12			\$19,294.27							\$25,489.53	\$3,539.62	\$32.25	\$32.25
	928													\$0.00	\$0.00	\$0.00	\$0.00

AVISTA UTILITIES
 RATES AND TARIFFS DEPARTMENT
 1998 A & G EXPENSE ALLOCATION TO SERVICES BY ROLLUP RA BY ACCOUNT

CATEGORY	ACCOUNT	*****Allocated & Direct Totals*****									
		SERVICE CODE 0 (wmp electric)	SERVICE CODE 1 (wmp gas)	SERVICE CODE 2 (wmp gas)	SERVICE CODE 7 (factor to all svc-3)	SERVICE CODE 8 (factor wmp/wmp gas)	SERVICE CODE 9 (factor wmp electric/gas)	TOTALS	WMP Electric	WMP Gas	WMPG Gas
	930	\$22,562.00			\$20,830.00		\$42,603.15	\$85,995.15	\$72,828.48	\$11,285.72	\$1,880.95
	931						\$148,805.67	\$0.00	\$0.00	\$0.00	\$0.00
	935						\$148,805.67	\$121,983.45	\$26,822.22	\$0.00	\$0.00
Totals		\$841,947.37	\$0.00	\$0.00	\$236,848.38	\$14,376.79	\$958,957.95	\$2,052,130.49	\$1,802,506.19	\$223,382.57	\$26,241.73
Information Services (info)	920				\$1,305,969.36			\$1,305,969.36	\$961,924.79	\$226,115.53	\$117,929.03
	921	\$945.00			\$391,699.62			\$392,644.62	\$289,455.27	\$67,818.87	\$35,370.48
	922							\$0.00	\$0.00	\$0.00	\$0.00
	923							\$7,781,920.16	\$5,731,851.11	\$1,347,361.66	\$702,707.39
	924							\$0.00	\$0.00	\$0.00	\$0.00
	925							\$0.00	\$0.00	\$0.00	\$0.00
	926							\$37,421.47	\$27,563.16	\$6,479.15	\$3,379.16
	927							\$0.00	\$0.00	\$0.00	\$0.00
	928							\$0.00	\$0.00	\$0.00	\$0.00
	930				\$6,394.70			\$6,394.70	\$4,710.08	\$1,107.18	\$577.44
	931		\$2,999.78		\$215,943.09			\$218,942.87	\$159,055.04	\$40,388.17	\$19,499.66
	935							\$9,743,293.18	\$7,174,559.46	\$1,689,270.56	\$879,463.16
Totals		\$945.00	\$2,999.78	\$0.00	\$9,739,348.40	\$0.00	\$0.00	\$9,743,293.18	\$7,174,559.46	\$1,689,270.56	\$879,463.16
Rates and Tariffs (rates)	920				\$287,638.20			\$324,217.48	\$241,055.09	\$57,188.66	\$25,973.73
	921	\$29,192.30			\$10,807.90			\$10,871.10	\$8,007.70	\$1,881.62	\$981.78
	922							\$0.00	\$0.00	\$0.00	\$0.00
	923							\$0.00	\$0.00	\$0.00	\$0.00
	924							\$0.00	\$0.00	\$0.00	\$0.00
	925							\$0.00	\$0.00	\$0.00	\$0.00
	926							\$0.00	\$0.00	\$0.00	\$0.00
	927							\$14,716.53	\$10,839.61	\$2,548.02	\$1,328.90
	928							\$0.00	\$0.00	\$0.00	\$0.00
	930	\$1,211,481.43			\$8,000.00			\$1,821,219.61	\$1,211,481.43	\$361,477.01	\$248,261.17
	931							\$8,000.00	\$5,892.48	\$1,385.12	\$722.40
	935							\$0.00	\$0.00	\$0.00	\$0.00
Totals		\$1,240,673.73	\$368,863.99	\$248,267.00	\$321,162.63	\$0.00	\$57.37	\$2,179,024.72	\$1,477,276.31	\$424,480.43	\$277,267.99
Telecommunications (supp)	920				\$344,449.09			\$406,972.57	\$301,086.99	\$72,527.29	\$33,358.30
	921	\$8,748.55			\$490,293.13			\$499,295.12	\$368,543.56	\$86,478.09	\$44,273.47
	922	\$187.90						\$0.00	\$0.00	\$0.00	\$0.00
	923							\$224,178.32	\$166,471.88	\$38,929.71	\$18,776.73
	924							\$613,658.02	\$565,500.28	\$19,943.95	\$28,213.79
	925	\$6,413,434.41			\$1,188,960.06			\$1,183,295.46	\$876,640.05	\$212,953.40	\$93,702.01
	926	\$6,979.21			\$25,130.35			\$25,130.35	\$18,510.01	\$4,351.07	\$2,269.27
	927							\$0.00	\$0.00	\$0.00	\$0.00
	928							\$0.00	\$0.00	\$0.00	\$0.00
	930				\$53,400.00			\$53,400.00	\$39,332.30	\$9,245.68	\$4,822.02
	931				\$36,066.93			\$68,824.97	\$53,418.86	\$12,149.26	\$3,256.84
	935				\$37,345.20			\$138,652.31	\$87,134.07	\$48,145.97	\$3,372.27
Totals		\$557,359.07	\$51,291.64	\$11,617.48	\$2,416,243.05	\$6,635.50	\$170,260.38	\$3,213,407.12	\$2,476,638.00	\$504,724.42	\$232,044.70

AVISTA UTILITIES
 RATES AND TARIFFS DEPARTMENT
 1998 A & G EXPENSE ALLOCATION TO SERVICES BY ROLLUP RA BY ACCOUNT

CATEGORY	ACCOUNT	*****Allocated & Direct Totals*****									
		SERVICE CODE 0 (wmp electric)	SERVICE CODE 1 (wmp gas)	SERVICE CODE 2 (wmp gas)	SERVICE CODE 7 (factor to all svc)	SERVICE CODE 8 (factor wmp/wmp/gas)	SERVICE CODE 9 (factor wmp elec/gas)	TOTALS	WMP Electric	WMP Gas	WPNPG Gas
Corporate Communications (oh14)	920	\$868.28			\$132,131.46			\$132,999.74	\$98,191.03	\$22,877.24	\$11,931.47
	921	\$15.25			\$986,878.10		\$2,119.35	\$989,012.70	\$728,647.52	\$171,250.09	\$89,115.09
	922							\$0.00	\$0.00	\$0.00	\$0.00
	923							\$0.00	\$0.00	\$0.00	\$0.00
	924							\$0.00	\$0.00	\$0.00	\$0.00
	925							\$0.00	\$0.00	\$0.00	\$0.00
	926				\$48,041.95			\$48,041.95	\$35,385.78	\$8,317.98	\$4,338.19
	927							\$0.00	\$0.00	\$0.00	\$0.00
	928							\$0.00	\$0.00	\$0.00	\$0.00
	930	\$22,636.26		\$334,843.91			\$787,658.98	\$1,154,189.85	\$914,952.34	\$199,950.41	\$39,287.11
	931							\$0.00	\$0.00	\$0.00	\$0.00
	935				\$930.32			\$930.32	\$685.24	\$161.08	\$84.01
	Totals	\$23,519.79	\$0.00	\$9,050.70	\$1,502,825.74	\$0.00	\$789,778.33	\$2,325,174.56	\$1,777,861.90	\$402,556.79	\$144,755.86
Executive (0001)	920	\$2,170.00			\$4,757,187.70		\$114,738.75	\$4,874,096.45	\$3,600,181.26	\$844,341.14	\$429,574.05
	921				\$721,824.93		\$3,032.95	\$724,857.88	\$534,153.63	\$125,523.46	\$65,180.79
	922							\$0.00	\$0.00	\$0.00	\$0.00
	923				\$797,729.74		\$6,136.50	\$803,866.24	\$592,606.21	\$139,225.03	\$72,035.00
	924							\$0.00	\$0.00	\$0.00	\$0.00
	925							\$0.00	\$0.00	\$0.00	\$0.00
	926				\$4,682.83			\$4,682.83	\$3,449.19	\$810.79	\$422.86
	927							\$0.00	\$0.00	\$0.00	\$0.00
	928							(\$145.30)	\$0.00	(\$145.30)	\$0.00
	930				\$1,261,144.72		\$29,833.48	\$1,290,978.20	\$953,364.75	\$223,732.08	\$113,881.37

AVISTA UTILITIES
RATES AND TARIFFS DEPARTMENT
1998 A & G EXPENSE ALLOCATION TO SERVICES BY ROLLUP RA BY ACCOUNT

CATEGORY	ACCOUNT	*****Allocated & Direct Totals*****										
		SERVICE CODE 0 (wmp electric)	SERVICE CODE 1 (wmp gas)	SERVICE CODE 2 (wmp gas)	SERVICE CODE 7 (factor to all svc)	SERVICE CODE 8 (factor wmp/wmp gas)	SERVICE CODE 9 (factor wmp elec/gas)	TOTALS	WMP Electric	WMP Gas	WPNP Gas	
	931							\$0.00	\$0.00	\$0.00	\$0.00	
	935							\$0.00	\$0.00	\$0.00	\$0.00	
	Totals	\$2,170.00	(\$145.30)	\$0.00	\$7,542,569.92	\$0.00	\$153,741.68	\$7,698,336.30	\$5,683,755.04	\$1,333,487.19	\$681,094.06	
Human Resources (0002)	920			\$1,357,088.40				\$1,357,088.40	\$999,577.03	\$234,966.29	\$122,545.08	
	921			\$426,009.80		\$30,942.39		\$466,005.64	\$339,146.80	\$79,336.70	\$47,522.13	
	922							\$0.00	\$0.00	\$0.00	\$0.00	
	923			\$252,300.84				\$443,411.30	\$376,945.17	\$43,683.37	\$22,782.77	
	924							\$0.00	\$0.00	\$0.00	\$0.00	
	925			\$471.74		\$811,926.34		\$812,398.08	\$665,924.08	\$146,431.40	\$42.60	
	926			\$14,454,955.64		\$729,463.62		\$15,242,156.88	\$11,283,633.76	\$2,653,240.63	\$1,305,282.49	
	927							\$0.00	\$0.00	\$0.00	\$0.00	
	928							\$0.00	\$0.00	\$0.00	\$0.00	
	930							(\$145.00)	(\$106.80)	(\$25.11)	(\$13.09)	
	931							\$0.00	\$0.00	\$0.00	\$0.00	
	935							\$0.00	\$0.00	\$0.00	\$0.00	
	Totals	\$229,824.29	\$19,023.79	\$9,053.45	\$16,490,681.42	\$0.00	\$1,572,332.35	\$18,320,915.30	\$13,645,120.04	\$3,157,633.28	\$1,498,161.98	
Finance (0054)	920			\$74,453.41		\$2,072,403.07		\$2,157,274.48	\$1,608,799.43	\$361,072.06	\$187,402.98	
	921			\$4,964.30		\$543,695.36		\$589,351.07	\$488,357.73	\$101,721.52	\$49,271.82	
	922							\$0.00	\$0.00	\$0.00	\$0.00	
	923			\$693,094.20				\$693,094.20	\$510,505.46	\$120,002.33	\$62,586.41	
	924			\$669.32				\$669.32	\$492.99	\$115.89	\$60.44	
	925			\$669.32				\$669.32	\$492.99	\$115.89	\$60.44	
	926			\$115,204.47		\$1,452.84		\$118,073.50	\$86,045.97	\$21,146.39	\$10,881.14	
	927							\$0.00	\$0.00	\$0.00	\$0.00	
	928							\$0.00	\$0.00	\$0.00	\$0.00	
	930			\$310,836.14				\$310,836.14	\$228,949.47	\$53,818.17	\$28,068.50	
	931			\$21,915.12				\$21,915.12	\$16,141.80	\$3,794.38	\$1,978.94	
	935							\$0.00	\$0.00	\$0.00	\$0.00	
	Totals	\$79,417.71	\$0.00	\$3,758,487.00	\$2,722.62	\$51,255.82	\$3,891,883.15	\$2,889,785.85	\$661,786.63	\$340,310.67		
Production/Generation												
Hydro Licensing & Safety (0004)	920			\$276,614.28				\$276,614.28	\$276,614.28	\$0.00	\$0.00	
	921			\$176,871.87				\$176,871.87	\$176,871.87	\$0.00	\$0.00	
	922							\$0.00	\$0.00	\$0.00	\$0.00	
	923							\$0.00	\$0.00	\$0.00	\$0.00	
	924							\$0.00	\$0.00	\$0.00	\$0.00	
	925							\$0.00	\$0.00	\$0.00	\$0.00	
	926			\$8,642.59				\$9,091.25	\$9,010.38	\$80.87	\$0.00	
	927							\$0.00	\$0.00	\$0.00	\$0.00	
	928			\$1,443,638.81				\$1,443,638.81	\$1,443,638.81	\$0.00	\$0.00	
	930							\$11,236.50	\$9,211.12	\$2,025.38	\$0.00	
	931							\$0.00	\$0.00	\$0.00	\$0.00	
	935							\$0.00	\$0.00	\$0.00	\$0.00	
	Totals	\$1,905,767.55	\$0.00	\$0.00	\$0.00	\$11,685.16	\$1,917,452.71	\$1,915,346.46	\$2,106.25	\$0.00	\$0.00	
Generation (0007)	920			\$210,340.71				\$687,595.45	\$561,898.76	\$82,634.56	\$43,062.13	
	921			\$23,280.23				\$50,949.73	\$34,684.30	\$12,990.11	\$3,275.32	
	922							\$0.00	\$0.00	\$0.00	\$0.00	

AVISTA UTILITIES
 RATES AND TARIFFS DEPARTMENT
 1998 A & G EXPENSE ALLOCATION TO SERVICES BY ROLLUP RA BY ACCOUNT

CATEGORY	ACCOUNT	*****Allocated & Direct Totals*****									
		SERVICE CODE 0 (wmp electric)	SERVICE CODE 1 (wmp gas)	SERVICE CODE 2 (wmp gas)	SERVICE CODE 7 (factor to all svcs)	SERVICE CODE 8 (factor wmp/wmp/gas)	SERVICE CODE 9 (factor wmp elec/gas)	TOTALS	WMP Electric	WMP Gas	WPPNG Gas
	923	\$16,742.42						\$16,742.42	\$0.00	\$0.00	\$0.00
	924							\$0.00	\$0.00	\$0.00	\$0.00
	925	\$265,893.55						\$0.00	\$0.00	\$0.00	\$0.00
	926					\$10,318.12		\$274,351.83	\$1,859.84	\$0.00	\$0.00
	927							\$0.00	\$0.00	\$0.00	\$0.00
	928							\$0.00	\$0.00	\$0.00	\$0.00
	930	\$52,605.83				\$23,728.50		\$77,570.50	\$53,619.18	\$15,939.39	\$8,011.93
	931							\$0.00	\$0.00	\$0.00	\$0.00
	935	\$35,598.86				\$1,998.77		\$37,597.63	\$37,237.35	\$360.28	\$0.00
	Totals	\$604,461.60	\$6,599.77	\$0.00	\$492,197.43	\$29,331.99	\$14,076.61	\$1,146,667.40	\$978,533.84	\$113,784.19	\$54,349.37
Resource Optimization (0055)	920	\$142,711.26	\$2,327.42	\$2,035.57	\$228,598.21	\$377,917.16		\$753,589.62	\$311,087.56	\$292,220.35	\$150,281.72
	921	\$522,274.55	\$1,498.03		\$71,489.87	\$113,812.16	\$1,485.34	\$710,559.95	\$576,148.74	\$89,527.00	\$44,884.21
	922							\$0.00	\$0.00	\$0.00	\$0.00
	923	\$929,905.75			\$41,908.34	\$1,459.70		\$973,273.79	\$960,773.76	\$8,222.84	\$4,277.19
	924							\$0.00	\$0.00	\$0.00	\$0.00
	925							\$0.00	\$0.00	\$0.00	\$0.00
	926	\$7,231.66			\$29,883.76	\$5,201.53	\$2,080.62	\$44,397.57	\$30,948.43	\$8,994.34	\$4,454.80
	927							\$0.00	\$0.00	\$0.00	\$0.00
	928	\$574,851.00	\$126,808.13	\$30,646.57				\$732,305.70	\$574,851.00	\$126,808.13	\$30,646.57
	930		\$1,431.13					\$1,431.13	\$0.00	\$1,431.13	\$0.00
	931							\$0.00	\$0.00	\$0.00	\$0.00
	935							\$0.00	\$0.00	\$0.00	\$0.00
	Totals	\$2,176,974.22	\$132,064.71	\$32,682.14	\$371,880.18	\$498,390.55	\$3,565.96	\$3,215,557.76	\$2,453,809.48	\$527,203.79	\$234,544.49